

EXHIBIT D-3

(Detail of Time Billed)

LIBERI JM	02/11/10	5.00	CONFERENCE CALL RE: PENDING LITIGATION AND SETTLEMENT MATTERS (1.4); COMMUNICATE WITH COUNSEL FOR CANON RE: SETTLEMENT MATTERS (0.2); REVISE CANON DRAFT SETTLEMENT AGREEMENT (0.3); REVIEW RESPONSES OF LESSORS RE: DISCOVERY MATTERS (0.5); COMMUNICATE WITH COUNSEL FOR CC INVESTORS RE: ADVERSARY LITIGATION (0.3); REVIEW DOCUMENTS AND COMMUNICATIONS RE: GROUND RENT DISPUTE (0.3); REVIEW HAIER SETTLEMENT ISSUES (0.3); REVIEW BETHESDA SETTLEMENT ISSUES (0.3); REVIEW DEBTOR DEMAND LETTERS RE: POTENTIAL LITIGATION DISPUTES (0.9); REVIEW INSURANCE ISSUES RE: BETHLEHEM MATTERS (0.5).
LIBERI JM	02/12/10	6.10	CONFERENCE CALL WITH D. MILLER RE: GROUND LEASE DISPUTES (0.4); REVIEW SUPPORTING DOCUMENTS AND DATA RE: DRAFTING ADVERSARY COMPLAINT AGAINST VENDOR/CLAIMANT (1.8); REVIEW DEMAND LETTERS RE: POTENTIAL ADVERSARY LITIGATION DISPUTES (0.7); RESEARCH EXCUSABLE NEGLECT ISSUES RE: LATE-FILED CLAIMS (0.6); RESEARCH CONTRACT DISPUTE ISSUE RE: EFFECT OF BOLIER-PLATE INSERT ON PREVIOUSLY NEGOTIATED CONTRACT (1.4); RESEARCH EFFECT OF REVISED TERMS INSERTED INTO INVOICE OR PURCHASE ORDER ON PRE-EXISTING MASTER AGREEMENT (1.2).
LIBERI JM	02/13/10	0.70	REVIEW DATA RE: ADJOURNED CLAIMS OBJECTIONS AND POTENTIAL RESOLUTION OF ADJOURNED MATTERS (0.7).
LIBERI JM	02/14/10	1.10	REVIEW DRAFT DEMAND LETTERS RE: SETOFF, ACCOUNTS RECEIVABLE AND PREFERENCE MATTERS (0.6); REVIEW COMMUNICATIONS FROM COUNSEL FOR SLAM BRANDS (0.2); REVIEW SETTLEMENT PROPOSAL MATTERS RE: SLAM BRANDS (0.3).
LIBERI JM	02/15/10	5.10	REVIEW DRAFT MOTION RE: 401(K) PLAN MATTERS (0.4); COMMUNICATE WITH COUNSEL FOR MINER FLEET RE: LATE-FILED CLAIM MOTION AND 503(B)(9) MATTERS (0.3); REVIEW AND REVISE DRAFT SETTLEMENT DOCUMENTATION RE: MINER FLEET (0.4); REVIEW COMMUNICATIONS RE: PARAMOUNT DISCOVERY AND SETTLEMENT ISSUES (0.3); REVIEW MEMO OPINION RE: EDC MATTERS (0.4); RESEARCH INFORMAL PROOF OF CLAIM ISSUES AND FILING DEADLINE MATTERS (1.6); REVIEW DRAFT LETTERS TO LANDLORDS RE: LEASES AND DISCOVERY MATTERS (1.1); REVIEW LEASE PROVISIONS RE: CONFIDENTIALITY AND DISCOVERY MATTERS (0.6).

LIBERI JM	02/16/10	4.90	REVIEW PWC MEMOS AND DATA RE: POTENTIAL TAX CLAIM OBJECTIONS (2.3); REVIEW AND REVISE DRAFT SUMMARY JUDGMENT MOTION RE: EMPLOYEE CLASS CLAIMS (0.7); COMMUNICATE WITH COUNSEL FOR CANON RE: SETTLEMENT MATTERS (0.3); FOLLOW UP WITH DEBTOR PERSONNEL RE: CANON SETTLEMENT MATTERS AND PAYMENT DETAILS (0.3); COMMUNICATE WITH COUNSEL FOR MICROSOFT RE: CLAIM RECONCILIATION AND RELATED MATTERS (0.3); COMMUNICATE WITH COUNSEL FOR MARBLEGATE RE: CLAIMS TRANSFER MATTERS (0.3); REVIEW AND COMMENT ON DRAFT AGENDA (0.3); REVIEW CONTRACTS AND RELATED INFORMATION RE: JVC MATTERS (0.4).
LIBERI JM	02/17/10	2.90	REVIEW DATA AND DOCUMENTS RE: POTENTIAL LITIGATION TARGETS (1.5); COMMUNICATE WITH R. PORTER RE: CLAIMS AND DISCLOSURE STATEMENT ISSUES (0.3); REVIEW STATUS OF ADJOURNED CLAIMS OBJECTIONS AND POTENTIAL LITIGATION MATTERS (0.6); CONSIDER POTENTIAL SETTLEMENTS RE: ADJOURNED CLAIMS OBJECTIONS (0.5).
LIBERI JM	02/18/10	4.00	REVIEW PROPOSED SUPPLEMENTAL ORDERS RE: ADJOURNED CLAIMS OBJECTIONS (0.5); REVIEW DRAFT OMNIBUS OBJECTIONS FOR FILING (0.8); COMMUNICATE WITH COUNSEL FOR CITY OF NEW YORK RE: CLAIMS AND TAX DISPUTES (0.4); REVIEW DRAFT LETTER RE: GROUND LEASE ISSUE (0.3); REVIEW OUTSTANDING LITIGATION CLAIMS RE: POTENTIAL GROUNDS FOR OBJECTION OR DISPUTE (1.6); REVIEW COMMUNICATIONS FROM COUNSEL FOR NBC UNIVERSAL RE: CLAIMS RECONCILIATION MATTERS (0.2); FOLLOW UP WITH DEBTORS RE: SAME (0.2).
LIBERI JM	02/19/10	2.90	REVIEW AND REVISE DISCOVERY REQUESTS RE: MAGNUS MAGNUSSON MATTERS (1.4); REVIEW AND REVISE DISCOVERY REQUESTS RE: AMORE CONSTRUCTION (0.4); REVIEW AND REVISE DISCOVERY REQUESTS RE: AA HOME SERVICES (0.4); COMMUNICATE WITH COUNSEL FOR MINER FLEET RE: CLAIMS OBJECTION AND GOODS ISSUES (0.3); COMMUNICATE WITH DEBTOR PERSONNEL RE: LATE-FILED CLAIMS MATTERS (0.4).

LIBERI JM	02/22/10	4.30	DRAFT LETTER TO SEGA OF AMERICA RE: SETTLEMENT MATTERS (0.4); COMMUNICATE WITH COUNSEL FOR COLUMBUS DISPATCH RE: 67TH OMNIBUS OBJECTION (0.2); REVIEW 67TH OMNIBUS OBJECTION MATTERS RE: COLUMBUS DISPATCH (0.3); COMMUNICATE WITH COUNSEL FOR FUNAI RE: REVISED SETTLEMENT AGREEMENT (0.2); REVIEW COMMUNICATIONS FROM TENANT RE: GROUND LEASE DISPUTE (0.4); CONFERENCE CALL W WITH D. MILLER RE: GROUND LEASE DISPUTE MATTERS (0.4); CONFERENCE CALL WITH TENANT'S REPRESENTATIVES RE: GROUND LEASE ISSUES (0.5); REVIEW CLAIMS AND ACCOUNTS RECEIVABLE INFORMATION RE: EASTMAN CLAIMS (0.4); COMMUNICATE WITH J. MORRIS RE: CREDITORS' COMMITTEE AND SETTLEMENT ISSUES (0.3); DRAFT SUMMARY OF PROPOSED CANON SETTLEMENT (0.3); COMMUNICATE WITH COUNSEL FOR CANON RE: SETTLEMENT MATTERS (0.2); REVIEW STATUS OF PENDING SETTLEMENT DISCUSSION MATTERS (0.7).
LIBERI JM	02/23/10	3.30	DRAFT LETTER TO COUNSEL FOR ELECTRONIC ARTS RE: SETTLEMENT AGREEMENT MATTERS (0.4); FINALIZE AND SEND LETTER TO SEGA OF AMERICA RE: SETTLEMENT MATTERS (0.3); COMMUNICATE WITH COMMITTEE COUNSEL (J. MORRIS) RE: CANON SETTLEMENT MATTERS (0.2); COMMUNICATE WITH COUNSEL FOR CANON RE: FINALIZING SETTLEMENT (0.3); COMMUNICATE WITH COUNSEL FOR HAIER RE: SETTLEMENT MATTERS (0.3); REVIEW HAIER DOCUMENTATION AND INFORMATION RE: SETTLEMENT MATTERS (0.3); COMMUNICATE WITH KONAMI RE: SETTLEMENT MATTERS (0.2); REVIEW AND COMMENT ON DRAFT RESPONSE TO TENANT RE: ESTOPPEL AND GROUND LEASE ISSUES (0.3); REVIEW DRAFT FORM OF KODAK COMPLAINT (0.4); COMMUNICATE WITH CALIFORNIA COUNSEL RE: DEBTORS' PENDING EMPLOYMENT LITIGATION ACTIONS (0.3); REVIEW NOTICES OF HEARING RE: STATUS CONFERENCES FOR PENDING CALIFORNIA EMPLOYMENT LITIGATION ACTIONS (0.3).

LIBERI JM	02/24/10	4.30	REVIEW AND COMMENT ON DRAFT FORM OF TENANT ESTOPPEL RE: GROUND LEASE MATTERS (0.6); REVIEW INFORMATION RE: SIMLETECH CLAIMS AND POTENTIAL DEMAND AND OBJECTION ISSUES (0.3); REVISE MINER FLEET STIPULATION & ORDER RE: LATE-FILED CLAIMS (0.3); COMMUNICATE WITH COUNSEL FOR CANON RE: FINALIZING SETTLEMENT AGREEMENT (0.4); REVIEW COMMUNICATIONS AND INFORMATION RE: CANON SETTLEMENT ISSUES (0.4); DRAFT NOTICE OF PROPOSED SETTLEMENT RE: CANON (0.3); REVIEW REVISED DRAFT LG COMPLAINT (0.4); REVIEW REVISED DRAFT SAMSUNG COMPLAINT (0.4); REVIEW COURT'S SUPPLEMENTAL 502(D) OPINION (0.5); REVIEW SLAM BRANDS ISSUES RE: SUPPLEMENTAL 502(D) OPINION (0.4); DRAFT SUMMARY RE: SAME (0.3).
LIBERI JM	02/25/10	1.60	CONFERENCE CALL RE: PENDING AND POTENTIAL LITIGATION MATTERS (1.6).
LIBERI JM	02/26/10	5.60	TELEPHONIC APPEARANCE RE: STATUS CONFERENCE FOR CLASS ACTION EMPLOYMENT LITIGATIONS PENDING IN CALIFORNIA (1.4); REVIEW DOCUMENT PRODUCTION DATABASE RE: CLAIMS ISSUES (0.8); REVIEW DRAFT DEMAND LETTERS RE: SETOFF AND ACCOUNTS RECEIVABLE ISSUES (0.8); COMMUNICATE WITH COUNSEL FOR BETHESDA RE: SETTLEMENT MATTERS (0.3); COMMUNICATE WITH COUNSEL FOR ACER RE: RECONCILIATION AND SETTLEMENT MATTERS (0.2); COMMUNICATE WITH COUNSEL FOR CC INVESTORS RE: ADVERSARY PROCEEDING AND INSURANCE MATTERS (0.3); REVIEW RECENT CORRESPONDENCE WITH INSURERS RE: PROPERTY LOSS MATTER (0.5); REVIEW COMMUNICATIONS RE: GROUND LEASE DISPUTE MATTER (0.5); REVIEW DRAFT TAX OBJECTION RE: SOUTH CAROLINA (0.8).
		197.70	
SIDHU SS	02/03/10	5.50	REVIEW DOCUMENTATION OF SAMSUNG CLAIMS AND ANALYSES OF SAME FOR PURPOSES OF DRAFTING OBJECTION AND ADVERSARY COMPLAINT (1.6); DRAFT OBJECTION AND ADVERSARY COMPLAINT REGARDING SAMSUNG CLAIMS (3.9).
SIDHU SS	02/04/10	2.80	DRAFT OBJECTION AND ADVERSARY COMPLAINT REGARDING SAMSUNG CLAIMS.
SIDHU SS	02/05/10	4.70	REVIEW CIRCUIT CITY LEASES FOR CONFIDENTIALITY PROVISIONS AND CREATE TABLE OF RELEVANT PROVISIONS FOR PURPOSES OF OBTAINING NECESSARY CONSENTS TO RESPOND TO DISCOVERY REQUESTS (4.1); DRAFT AND REVISE FORM LETTER TO LANDLORDS SEEKING NECESSARY CONSENTS (.5); COLLECT CASES REGARDING APPLICATION OF SECTION 507(A)(4) TO WAGE CLAIMS (.1).

SIDHU SS	02/06/10	1.40	REVIEW CIRCUIT CITY LEASES FOR CONFIDENTIALITY PROVISIONS AND COMPILE TABLE OF RELEVANT PROVISIONS FOR PURPOSES OF OBTAINING NECESSARY CONSENTS TO RESPOND TO DISCOVERY REQUESTS (.5); DRAFT FORM LETTERS TO LANDLORDS SEEKING NECESSARY CONSENTS (.9).
SIDHU SS	02/08/10	2.80	REVIEW CIRCUIT CITY LEASES FOR NOTICE PROVISIONS FOR PURPOSES OF OBTAINING NECESSARY CONSENTS TO RESPOND TO DISCOVERY REQUESTS (.6); REVISE FORM LETTERS TO LANDLORDS SEEKING NECESSARY CONSENTS (.4); COORDINATE PREPARATION OF FINAL LETTERS TO LANDLORDS REGARDING SAME (.5); REVIEW LEASES AND REVISE/EDIT FINAL LETTERS TO LANDLORDS REGARDING CONSENTS (1.3).
SIDHU SS	02/09/10	0.40	REVIEW AND RESPOND TO LANDLORD RESPONSES TO LETTERS REGARDING REQUEST FOR CONSENT TO PRODUCE LEASES IN DISCOVERY.
SIDHU SS	02/10/10	0.50	COLLECT AND DISTRIBUTE CASES ANALYZING APPLICATION OF 507(A) (4) TO WAGE CLAIMS (.2); REVIEW AND COORDINATE RESPONSES TO LANDLORD RESPONSES TO LETTERS REGARDING REQUEST FOR CONSENT TO PRODUCE LEASES IN DISCOVERY (.3).
SIDHU SS	02/11/10	0.30	REVIEW AND RESPOND TO LANDLORD RESPONSES TO LETTERS REGARDING REQUEST FOR CONSENT TO PRODUCE LEASES IN DISCOVERY (.3).
SIDHU SS	02/15/10	0.50	REVIEW LANDLORD RESPONSES TO LETTERS REQUESTING NECESSARY CONSENTS TO PRODUCE LEASES IN DISCOVERY (.3); DRAFT LETTERS TO LANDLORDS REQUESTING NECESSARY CONSENTS REGARDING SAME (.2).
SIDHU SS	02/16/10	0.20	REVIEW RESPONSES TO LETTERS TO LANDLORDS REQUESTING CONSENTS FOR RESPONSE TO PRODUCTION OF DOCUMENTS.
SIDHU SS	02/23/10	4.60	REVIEW DOCUMENTS UNDERLYING EASTMAN KODAK CLAIMS FOR PURPOSES OF DRAFTING OBJECTION AND ADVERSARY COMPLAINT (.7); RESEARCH LAW OF SETOFF IN NEW YORK FOR PURPOSES OF SAME (.4); DRAFT OBJECTION AND ADVERSARY COMPLAINT TO EASTMAN KODAK CLAIMS (2.5); REVISE OBJECTION AND ADVERSARY COMPLAINT REGARDING SAMSUNG CLAIMS (.7); REVISE OBJECTION AND ADVERSARY COMPLAINT REGARDING EASTMAN KODAK CLAIMS (.2); UPDATE OBJECTION AND ADVERSARY COMPLAINT REGARDING SONY CLAIMS (.1).

SIDHU SS	02/24/10	1.30	REVISE ADVERSARY COMPLAINT AND OBJECTION REGARDING SAMSUNG CLAIMS (.8); REVISE ADVERSARY COMPLAINT AND OBJECTION REGARDING EASTMAN KODAK CLAIMS (.5).
SIDHU SS	02/26/10	6.10	REVIEW CLAIMS AND DOCUMENTATION REGARDING PNY CLAIMS FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT AND OBJECTION REGARDING PNY CLAIMS (.7); DRAFT ADVERSARY COMPLAINT AND OBJECTION REGARDING PNY CLAIMS (2.0); REVIEW CLAIMS AND DOCUMENTATION REGARDING UNITED STATES DEBT RECOVERY/SIGNATURE HOME FURNISHINGS CLAIMS FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT AND OBJECTION REGARDING USDR/SIGNATURE CLAIMS (.5); DRAFT ADVERSARY COMPLAINT AND OBJECTION REGARDING USDR/SIGNATURE CLAIMS (1.4); REVIEW CLAIMS AND DOCUMENTATION REGARDING MITSUBISHI CLAIMS FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT AND OBJECTION REGARDING MITSUBISHI CLAIMS (.8); REVISE ADVERSARY COMPLAINT AND OBJECTION REGARDING EASTMAN KODAK CLAIMS (.2); COMMUNICATE WITH DEBTORS AND FTI TO OBTAIN ADDITIONAL NECESSARY INFORMATION FOR PURPOSES OF DRAFTING PNY AND MITSUBISHI ADVERSARY COMPLAINTS AND OBJECTIONS (.3).
		31.10	
VINE J	02/12/10	2.90	MEETING ON 401(K) MOTION (.3); REVISE 401(K) MOTION PER I. FREDERICK'S COMMENTS (2.6).
VINE J	02/15/10	1.40	REVISE 401(K) MOT. PER I. FREDERICK'S COMMENTS (1.4).
VINE J	02/22/10	0.20	EMAIL DISCUSSION ON 401(K) MOT. (.2).
VINE J	02/23/10	1.50	REVISE LG COMPLAINT (1.5).
VINE J	02/24/10	2.00	REVISE LG OBJECTION (2).
		8.00	
Total Associate		278.90	
TOTAL TIME		<u>279.40</u>	

Circuit City Stores, Inc. (DIP)
Nonworking Travel Time

Bill Date: 03/08/10
Bill Number: 1305460

NAME	DATE	HOURS	DESCRIPTION
FREDERICKS IS	02/23/10	2.10	TRAVEL FROM WILMINGTON TO RICHMOND (4.2) .
		2.10	
Total Associate		2.10	
TOTAL TIME		<u>2.10</u>	

Circuit City Stores, Inc. (DIP)
Reorganization Plan / Plan Sponsors

Bill Date: 03/08/10
Bill Number: 1305460

NAME	DATE	HOURS	DESCRIPTION
DICKERSON CL	02/02/10	1.80	CONTINUED ATTENTION TO CONFIRMATION ISSUES (.6); DISCUSSIONS RE SAME (1.2) .
DICKERSON CL	02/03/10	0.80	DISCUSSIONS RE CONFIRMATION ISSUES.
DICKERSON CL	02/07/10	1.20	DISCUSSIONS RE CONFIRMATION ISSUES.
DICKERSON CL	02/11/10	0.80	DISCUSSIONS RE CONFIRMATION ISSUES.
DICKERSON CL	02/12/10	1.70	DISCUSSIONS RE CONFIRMATION ISSUES.
DICKERSON CL	02/13/10	1.60	DISCUSSIONS RE CONFIRMATION ISSUES.
DICKERSON CL	02/14/10	1.30	DISCUSSIONS RE CONFIRMATION ISSUES.
DICKERSON CL	02/15/10	1.30	DISCUSSIONS RE CONFIRMATION ISSUES.
DICKERSON CL	02/17/10	0.60	DISCUSSIONS RE CONFIRMATION ISSUES.
DICKERSON CL	02/18/10	0.70	DISCUSSIONS RE CONFIRMATION ISSUES.
DICKERSON CL	02/19/10	0.60	DISCUSSIONS RE CONFIRMATION ISSUES.
DICKERSON CL	02/22/10	0.60	DISCUSSIONS RE CONFIRMATION ISSUES.
DICKERSON CL	02/23/10	0.80	DISCUSSIONS RE CONFIRMATION ISSUES.
DICKERSON CL	02/24/10	1.70	DISCUSSIONS RE CONFIRMATION ISSUES.
DICKERSON CL	02/25/10	0.40	DISCUSSIONS RE CONFIRMATION ISSUES.
		15.90	
GALARDI GM	02/03/10	0.80	REVIEW AND ANALYZE REVISED CLAIMS WATERFALL AND SOURCES AND USES (.8) .
GALARDI GM	02/16/10	0.20	EMAILS WITH CANADIAN ADVISERS RE: AMALGAMATION.
GALARDI GM	02/18/10	0.10	REVIEW AND RESPOND TO EMAIL RE: PLAN CONFIRMATION.
		1.10	
Total Partner		17.00	
BAKER SK	02/17/10	0.20	TELEPHONE CALL WITH G. COHEN REGARDING CONFIRMATION OF LIQUIDATION PLAN (.2) .
		0.20	
FREDERICKS IS	02/02/10	6.40	PREPARE FOR AND PARTICIPATE IN MULTIPLE CONFERENCE CALLS RE: CANADIAN ISSUES RELATED TO CONFIRMATION (CALL WITH DEBTORS CANADIAN PROFESSIONALS; CALL WITH J. MARCUM AND M. MOSIER; AND CALL WITH CANADIAN MONITOR) AND FOLLOW-UP RE: SAME (4.6); PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH COMMITTEE PROFESSIONALS RE: CONFIRMATION ISSUES (1.8) .

		6.40	
GRANT K	02/14/10	0.40	REVIEWED DOCUMENTS REGARDING PLAN MODIFICATION MOTION (.4).
GRANT K	02/26/10	2.40	REVIEW AND REVISE MOTION TO MODIFY PLAN REGARDING CANADIAN ISSUES (2.4).
		2.80	
KUMAR JS	02/02/10	0.30	REVIEWING SUBSTANTIVE CONSOLIDATION LANGUAGE IN THE PLAN (.3).
KUMAR JS	02/18/10	2.80	REVIEWING MOTION TO APPROVE CANADIAN RESTRUCTURING TRANSACTIONS AND TO MODIFY PLAN (2.8).
KUMAR JS	02/19/10	4.90	REVIEWING AND REVISING MOTION TO APPROVE CANADIAN RESTRUCTURING TRANSACTIONS AND TO MODIFY PLAN (4.9).
KUMAR JS	02/22/10	5.90	REVIEWING AND REVISING MOTION TO APPROVE CANADIAN RESTRUCTURING TRANSACTIONS AND MODIFY PLAN (5.9).
KUMAR JS	02/23/10	1.90	REVIEWING AND REVISING MOTION AND ORDER TO APPROVE CANADIAN RESTRUCTURING TRANSACTIONS AND TO MODIFY PLAN (1.9).
KUMAR JS	02/24/10	5.10	REVIEWING AND REVISING MOTION AND ORDER TO APPROVE CANADIAN RESTRUCTURING TRANSACTIONS AND MODIFY PLAN (5.1).
KUMAR JS	02/25/10	3.40	REVIEWING AND REVISING MOTION AND ORDER TO APPROVE CANADIAN RESTRUCTURING TRANSACTIONS AND MODIFY PLAN (2.6); REVIEWING CONFIRMATION BRIEF AND PRECEDENT (.8).
		24.30	
VINE J	02/15/10	6.90	REVISE MOTION TO MODIFY THE PLAN IN RESPONSE TO THE REVENUE RULING (6.9).
VINE J	02/16/10	2.70	RESEARCH AND BEGIN DRAFTING THE SECTION FOR DISMISSAL OF INTERTAN'S CASE IN THE PLAN MODIFICATION MOTION (2.7).
VINE J	02/17/10	3.70	DRAFT SALE SECTION TO MOTION TO MODIFY THE PLAN AND REVISE THE ORDER (3.7).
VINE J	02/18/10	2.30	REVISE MOTION TO MODIFY PLAN (2.3).
VINE J	02/22/10	3.00	REVISE MOTION TO MODIFY PLAN (3).
VINE J	02/23/10	4.80	RESEARCH PLAN MODIFICATION CASES (4.8).
VINE J	02/24/10	5.60	REVISE MOTION TO MODIFY PLAN AND ITS OBJECTION (5.1); RESEARCH GOOD FAITH & BUSINESS JUDGMENT RULE OR ENTIRE FAIRNESS APPLICATION FOR THE VENTOUX SALE (.5).
VINE J	02/25/10	2.00	RESEARCH GOOD FAITH INSIDER SALE ISSUE (1); REVISE MOTION TO ACCOUNT FOR INTERTAN, INC. CREDITOR ASSUMPTIONS AND SEND TO J. KUMAR AND K. GRANT (1).

		31.00	
Total Associate		64.70	
HEANEY CM	02/23/10	0.40	REVIEW CASE FILES RE: MOTIONS TO MODIFY PLAN (.4).
		0.40	
Total Legal Assistant		0.40	
TOTAL TIME		<u>82.10</u>	

Circuit City Stores, Inc. (DIP)
Reports and Schedules

Bill Date: 03/08/10
Bill Number: 1305460

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	02/17/10	0.40	FOLLOW-UP RE: REBATE MOTION AND SCHEDULES.
		0.40	
Total Partner		0.40	
TOTAL TIME		<u>0.40</u>	

Circuit City Stores, Inc. (DIP)
 Retention / Fee Matters (SASM&F)

Bill Date: 03/08/10
 Bill Number: 1305460

NAME	DATE	HOURS	DESCRIPTION
DICKERSON CL	02/15/10	1.10	ATTENTION TO REVIEW OF DECEMBER AND JANUARY FEE STATEMENTS (.6); DISCUSSIONS RE SAME (.5).
		1.10	
Total Partner		1.10	
GRANT K	02/10/10	2.90	REVIEW AND REVISED FEE STATEMENT FOR DECEMBER 2009 (2.9).
GRANT K	02/11/10	2.10	CONTINUED WORK ON DECEMBER FEE STATEMENT (3.1).
GRANT K	02/12/10	3.90	FINALIZED DECEMBER FEE DISBURSEMENT STATEMENT; (1.3) WORK ON REVIEWING AND EDITING JANUARY STATEMENT (2.6).
GRANT K	02/17/10	2.10	WORKED ON REVISING AND FINALIZING JANUARY 2010 FEE AND DISBURSEMENT STATEMENT (2.1).
		11.00	
LAZAROFF KA	02/23/10	0.50	GATHER AND REVIEW DOCUMENTS FOR PREPARATION OF 5TH FEE APPLICATION.
LAZAROFF KA	02/25/10	2.50	PREPARE DATA AND EXHIBITS AND BEGIN DRAFTING 5TH FEE APPLICATION.
		3.00	
Total Associate		14.00	
TOTAL TIME		<u>15.10</u>	

Circuit City Stores, Inc. (DIP)
Retention / Fee Matters / Objections (Others)

Bill Date: 03/08/10
Bill Number: 1305460

NAME	DATE	HOURS	DESCRIPTION
DICKERSON CL	02/04/10	0.70	DISCUSSIONS RE MARCUM RETENTION ISSUES.
		0.70	
GALARDI GM	02/18/10	0.80	WORK ON FINAL TERMS OF CROWE AGREEMENT (.6); EMAILS RE: SAME (.2).
GALARDI GM	02/22/10	0.40	REVIEW AND COMMENT ON EMAILS RE: CRO ENGAGEMENT TERMS (.4).4.
GALARDI GM	02/25/10	0.20	REVIEW AND RESPOND TO EMAIL RE: OPEN CROWE ISSUES.
GALARDI GM	02/26/10	0.70	REVIEW FINAL CRO DOCUMENTS AND EMAILS.
		2.10	
Total Partner		2.80	
FREDERICKS IS	02/23/10	2.70	REVIEW CROWE ENGAGEMENT LETTER AND RELATED CORRESPONDENCE TO IDENTIFY ISSUES RELATED TO IMPROPER VERSION, REVISE ENGAGEMENT LETTER TO INCORPORATE ALL COMMENTS TO DATE, AND COMPREHENSIVE CORRESPONDENCE TO COMMITTEE AND CROWE RE: SAME (2.7).
FREDERICKS IS	02/26/10	3.20	REVISE CROWE RETENTION DOCUMENTS PER CROWE'S REQUEST AND MULTIPLE CORRESPONDENCE TO AND FROM A. SIEGEL RE: SAME (.8); REVIEW, REVISE AND FINALIZE ALL CROWE RETENTION DOCUMENTS, MARCUM CONSULTING AGREEMENT AND ORDER AND CORRESPONDENCE TO COMMITTEE AND CROWE RE: SAME (3.2).
		5.90	
GRANT K	02/18/10	2.80	WORKED ON RETENTION PLEADINGS FOR CROWE (2.8).
		2.80	
LAZAROFF KA	02/15/10	2.50	DRAFT APPLICATION, ORDER, AFFIDAVIT AND NOTICE FOR RETENTION OF CROWE AND CRO.
LAZAROFF KA	02/18/10	3.80	DRAFT, REVIEW AND REVISE CROWE/CRO RETENTION PAPERS.
LAZAROFF KA	02/19/10	1.20	DRAFT CROWE RETENTION AFFIDAVIT (.5); REVIEW AND REVISE CROWE RETENTION PAPERS AND CORRESPONDENCE REGARDING THE SAME (.7).
LAZAROFF KA	02/23/10	1.40	CORRESPONDENCE, TELECONFERENCES AND REVISIONS TO CROWE/CRO RETENTION PAPERS.
LAZAROFF KA	02/24/10	0.50	REVIEW AND REVISE CROWE/CRO RETENTION PAPERS.

LAZAROFF KA	02/26/10	1.00	REVIEW AND REVISE CROWE/CRO RETENTION PAPERS.
		10.40	
VINE J	02/03/10	2.10	REVIEW MOTION TO CLARIFY FTI RETENTION AND RESEARCH REGARDING SAME (2.1).
VINE J	02/04/10	2.60	REVISE FTI ORDER AND REVIEW APPLICABLE AUTHORITY ON MOTION. FOR CLARIFICATION (2.6).
VINE J	02/05/10	0.50	FINALIZE DRAFT FTI MOTION (.5).
		5.20	
Total Associate		24.30	
TOTAL TIME		<u>27.10</u>	

Circuit City Stores, Inc. (DIP)
Secured Claims

Bill Date: 03/08/10
Bill Number: 1305460

NAME	DATE	HOURS	DESCRIPTION
BAKER SK	02/01/10	6.10	REVIEW DOCUMENTS IN SUPPORT OF NYSEG BOND CLAIM (1.2); PREPARE RESPONSE TO NYSEG BOND CLAIMS (.9); REVIEW ADDITIONAL DOCUMENTATION PRODUCED IN SUPPORT OF CTE BOND CLAIM (1.5); DRAFT AMENDED RESPONSE TO CTE BOND CLAIM (2.2); REVIEW CORRESPONDENCE FROM M. STOVER REGARDING ADDITIONAL BOND CLAIMS FOR REVIEW (.1); DRAFT CORRESPONDENCE TO M. STOVER REGARDING ADDITIONAL BOND CLAIMS FOR REVIEW (.2).
BAKER SK	02/12/10	1.80	REVIEW CORRESPONDENCE FROM M. STOVER REGARDING REVISED CONSENT ORDER TO BOND MOTION (.2); REVIEW SURETY BOND MOTION, CONSENT ORDER AND BOND CANCELLATION ANALYSIS (1.3). DRAFT CORRESPONDENCE TO M. STOVER REGARDING BOND CANCELLATION MOTION AND ORDER (.3).
BAKER SK	02/17/10	1.30	REVIEW BOND CANCELLATION ANALYSIS PREPARED BY SURETY COMPANY (1.3).
BAKER SK	02/22/10	0.40	REVIEW CORRESPONDENCE REGARDING SWEEPSTAKES BONDS (.2); DRAFT CORRESPONDENCE TO M. STOVER REGARDING CANCELLATION OF SURETY BONDS (.1); DRAFT CORRESPONDENCE TO D. MILLER REGARDING CANCELLATION OF SURETY BONDS (.1).
BAKER SK	02/25/10	0.10	REVIEW CORRESPONDENCE FROM M. STOVER REGARDING NEW YORK GAMES OF CHANCE SURETY BONDS (.1).
		9.70	
Total Associate		9.70	
TOTAL TIME		<u>9.70</u>	

Circuit City Stores, Inc. (DIP)
Tax Matters

Bill Date: 03/08/10
Bill Number: 1305460

NAME	DATE	HOURS	DESCRIPTION
BREWSTER JJ	02/03/10	0.30	CONFER WITH C. CONJURA RE: RECENT DEVELOPMENTS.
BREWSTER JJ	02/04/10	3.00	REVIEW RECENT CASE RE: LEASEHOLD IMPROVEMENTS (1.9); CONFER WITH J. MARSTON, F. GOLDBERG AND C. CONJURA RE: SAME (.2); REVIEW OTHER TAX AUTHORITIES (.5); E-MAIL CORRESPONDENCE RE: STATUS OF NOL CARRYBACK (.4).
BREWSTER JJ	02/11/10	0.50	CONFER WITH C. CONJURA RE: TAX ISSUES.
BREWSTER JJ	02/12/10	2.90	E-MAIL CORRESPONDENCE WITH CLIENT RE: CASH IMPACT OF DIFFERENT POSSIBLE SCENARIOS (2.4); TELEPHONE CONFERENCE WITH J. MACDONALD AND J. MARSTON.
BREWSTER JJ	02/17/10	1.50	REVIEW CLIENT SPREAD SHEET (1.2); TELEPHONE CONFERENCE WITH J. MCDONALD RE: SAME (.3).
BREWSTER JJ	02/18/10	3.10	REVIEW CLIENT SPREADSHEETS (2.1); TELEPHONE CONFERENCE WITH J. MCDONALD AND D. ROBISON RE: SAME (1.0).
		11.30	
GALARDI GM	02/01/10	0.90	CALL RE: CANADIAN TAX ISSUES AND AMALGAMATION (.7); REVIEW EMAIL UPDATES ON TAX REFUND (.2).
GALARDI GM	02/02/10	0.40	CALL WITH PWC AND MONITOR RE: CANADIAN REVENUE RULING AND NEXT STEPS (.4).
GALARDI GM	02/05/10	0.30	CALL RE: NOL AND REFUND.
GALARDI GM	02/18/10	0.70	CALL RE: CANADIAN REVENUE RULING STRATEGY.
GALARDI GM	02/19/10	0.90	CALL WITH OSLER, PWC AND COMPANY RE: COMMITTEE CALL ON RULING REQUEST (.4); CALLS WITH COMMITTEE RE: RULING STRATEGY (.5).
GALARDI GM	02/26/10	0.20	CALL WITH L. SPARLING RE: STATUS OF RULING.
		3.40	
LEVY DF	02/01/10	1.40	ANALYSIS OF CANADIAN STRUCTURING ISSUES. (0.4) ANALYSIS OF REFUND PRESENTATION AND RELATED ISSUES. (0.6) CONFERENCE REGARDING IRS REFUND AND RELATED ISSUES. (0.4).

Author	Date	Page	Description
LEVY DF	02/02/10	3.10	CONFERENCE CALL WITH CANADIAN AND US TEAMS REGARDING CANADIAN STRUCTURING ISSUES. (1.1) CONFERENCE CALL WITH UNSECURED CREDITORS COMMITTEE. (1.2) ANALYSIS OF ALTERNATE TRANSACTION STRUCTURES FOR MOVEMENT OF CASH FROM CANADA. (0.8).
LEVY DF	02/03/10	2.10	DEVELOP STRUCTURES TO MOVE MONEY FROM CANADA TO US AS REQUESTED BY UNSECURED CREDITORS' COMMITTEE AND DRAFT MEMO AND ANALYZE TAX ISSUES REGARDING ALTERNATE STRUCTURES. (1.3); CONFERENCE REGARDING ALTERNATE STRUCTURES (0.8).
LEVY DF	02/04/10	2.10	ANALYSIS OF CANADIAN LIQUIDATION ISSUES AND EFFECT OF ALTERNATE CANADIAN STRATEGIES ON US TAX EXPOSURE TO CIRCUIT CITY (0.8); CONFERENCE CALL REGARDING ABILITY TO MOVE MONEY FROM CANADA TO US WITHOUT AFFECTING US TAX POSITION (0.7); DRAFT MEMO REGARDING CANADIAN DIVIDEND STRATEGIES (0.6).
LEVY DF	02/08/10	2.90	CONFERENCE CALL WITH ERNST & YOUNG AND PWC TEAMS REGARDING CANADIAN STRUCTURING AND MONEY MOVEMENT ISSUES. (1.3) ANALYSIS OF CANADIAN RESTRUCTURING ALTERNATIVES AND IMPACT ON US TAX POSITION (.6).
LEVY DF	02/09/10	1.20	CONFERENCE CALL WITH CREDITORS AND ACCOUNTANTS REGARDING CANADIAN MONEY MOVEMENT ISSUES.
LEVY DF	02/10/10	1.80	DRAFT AND EDIT CANADIAN RULING AND REVIEW FOR ACCURACY. (1.2) CONFERENCE WITH PWC AND ERNST & YOUNG REGARDING CANADIAN RULING ISSUES. (0.6).
LEVY DF	02/12/10	1.30	CONFERENCE CALL REGARDING IRS REFUND CLAIM (SALE-LEASEBACK) AND RELATED ISSUES. (0.6) CONFERENCE CALL REGARDING CANADIAN DISTRIBUTION, STRUCTURING AND RELATED ISSUES. (0.4) RESEARCH REGARDING ATTRIBUTE REDUCTION ISSUES. (0.3).
LEVY DF	02/15/10	1.30	CONFERENCE REGARDING REFUND ISSUES. (0.4) CONFERENCE REGARDING CANADIAN RESTRUCTURING AND RELATED ISSUES. (0.6) DRAFT CONFIRMATION RELATED DOCUMENTS. (0.3).
LEVY DF	02/16/10	0.80	CONFERENCE REGARDING EFFECT OF CANADIAN LIQUIDATION ON US TAX ATTRIBUTES. (0.4) CONFERENCE CALL REGARDING SALE/LEASEBACK ISSUE AND REFUND STRATEGY. (0.4).

LEVY DF	02/18/10	2.30	DRAFT AND EDIT DOCUMENTS. (0.6) CONFERENCE REGARDING ORIGINAL IRS REFUND ISSUES AND MECHANICS. (0.7) CONFERENCE REGARDING CANADIAN REFUND AND RELATED ISSUES. (0.4) ANALYSIS OF CANADIAN DIVIDEND AND LIQUIDATING TRUST TAX ISSUES. (0.6).
LEVY DF	02/24/10	0.90	CONFERENCE REGARDING CANADIAN MONEY MOVEMENT AND LIQUIDATING TRUST ISSUES. (0.4) ANALYSIS OF LIQUIDATING TRUST TAX AND TAX CLASSIFICATION ISSUES. (0.5).
LEVY DF	02/26/10	0.60	CONFERENCE REGARDING CONFIRMATION ISSUES. (0.2) ANALYSIS OF TAX ATTRIBUTE USAGE ISSUES. (0.4).
		21.80	
Total Partner		36.50	
BAKER SK	02/12/10	0.10	REVIEW CORRESPONDENCE FROM P. ROSE REGARDING NEVADA TAX RETURNS (.1).
		0.10	
BUGAY JJ	02/15/10	9.80	BEGIN RESEARCH RE: OBJECTION TO VIRGINIA TAX CLAIM (3.2); BEGIN TO DRAFT OBJECTION TO VIRGINIA TAX CLAIM (6.6).
BUGAY JJ	02/16/10	9.10	CONTINUE RESEARCH RE: VIRGINIA TAX CLAIM OBJECTION (9.1).
BUGAY JJ	02/17/10	10.20	CONTINUE TO DRAFT OBJECTION TO VIRGINIA TAX CLAIM (10.2).
BUGAY JJ	02/18/10	2.90	CONTINUE TO DRAFT OBJECTION TO VIRGINIA TAX CLAIM (2.9).
BUGAY JJ	02/21/10	4.40	RESEARCH ISSUE RE: CHARACTERIZATION OF VIRGINIA USE TAX UNDER 507(A) (8) (2.3); CONTINUE TO DRAFT OBJECTION TO VIRGINIA TAX CLAIM (2.1).
BUGAY JJ	02/22/10	9.30	REVISE VIRGINIA TAX CLAIM OBJECTION (6.3); RESEARCH ISSUES RE: RULINGS OF THE TAX COMMISSIONER (2.2); RESEARCH ISSUES RE: PROPOSED LEGISLATION AMENDING ADD-BACK STATUTE (.8).
BUGAY JJ	02/23/10	3.70	REVIEW MATERIALS IN CONNECTION WITH CALIFORNIA TAX OBJECTION (2.6); BEGIN TO DRAFT CALIFORNIA TAX OBJECTION (1.1).
BUGAY JJ	02/24/10	4.60	CONTINUE TO REVIEW AND UPDATE RESPONSE TO MOTIONS FOR LEAVE TO APPEAL 51ST AND 52D OMNIBUS ORDERS (4.1); CONTINUE DRAFTING CALIFORNIA TAX OBJECTION (.5).
BUGAY JJ	02/25/10	2.30	CONTINUE TO DRAFT CALIFORNIA TAX OBJECTION (2.3).

BUGAY JJ	02/26/10	7.30	CONTINUE TO DRAFT AND ANALYZE CALIFORNIA TAX OBJECTION (3.2); REVISE RESPONSE TO MOTIONS FOR LEAVE TO APPEAL 51ST/52D OMNIBUS ORDER (4.1).
		63.60	
FREDERICKS IS	02/03/10	2.10	MULTIPLE TELEPHONE CALLS WITH D. LEVY RE: CANADIAN TAX ISSUES AND REVIEW OUTLINE OF ISSUES RAISED DURING CALLS AND PROPOSED RESOLUTIONS (2.1).
FREDERICKS IS	02/05/10	3.10	REVIEW MATERIALS PROVIDED BY PWC AND PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ PWC AND CC RE: TAX CLAIM OBJECTIONS (2.6); MULTIPLE CORRESPONDENCE RE: NOL TAX REFUND AND CORRESPONDENCE TO COMMITTEE RE: SAME (.5).
		5.20	
IBRAHIMI Y	02/18/10	9.70	REVIEW OF PWC MEMO RE GROUNDS FOR OBJECTING TO LOUISIANA CORPORATE TAX CLAIM, DOCKET ENTRIES PERTAINING TO CLAIM AND PRECEDENT OBJECTIONS (2.2); REVIEW OF LOUISIANA TAX STATUTES, REGULATIONS AND CASE LAW, AND FEDERAL COMMERCE CLAUSE AND DUE PROCESS TAX CASES (5.2); BEGIN DRAFTING OBJECTION TO LOUISIANA TAX PROOFS OF CLAIM (2.3).
IBRAHIMI Y	02/20/10	5.20	CONTINUED DRAFTING LOUISIANA TAX OBJECTION.
IBRAHIMI Y	02/21/10	5.10	CONTINUED DRAFTING LOUISIANA TAX OBJECTION.
IBRAHIMI Y	02/22/10	3.70	CONTINUED DRAFTING LOUISIANA TAX OBJECTION.
IBRAHIMI Y	02/23/10	2.70	CONTINUED DRAFTING LOUISIANA TAX OBJECTION.
		26.40	
LIBERI JM	02/17/10	2.40	REVIEW AND REVISE DRAFT OBJECTION RE: NEW YORK STATE TAX MATTERS (1.6); REVIEW CASE LAW RE: BASIS FOR OBJECTION TO TAX CLAIMS (0.8).
LIBERI JM	02/18/10	2.30	REVIEW AND REVISE NEW YORK STATE TAX OBJECTION (0.6); REVIEW PWC INFORMATION AND TAX ANALYSIS RE: LARGE OUTSTANDING PRIORITY TAX CLAIMS (1.7).
LIBERI JM	02/22/10	1.50	REVIEW AND REVISE NY TAX OBJECTION BASED ON REVISED PWC ANALYSIS (0.9); REVIEW PWC COMMUNICATIONS AND INFORMATION RE: VIRGINIA TAX CLAIMS AND GROUND FOR OBJECTION (0.6).
LIBERI JM	02/23/10	0.70	REVIEW DRAFT TAX OBJECTION RE: SOUTH CAROLINA (0.4); REVIEW PWC TAX ANALYSIS RE: SAME (0.3).

LIBERI JM	02/26/10	0.70	REVIEW CASE LAW AND RESEARCH RE: SAME (0.7).
		7.60	
SIDHU SS	02/17/10	5.70	REVIEW PRICEWATERHOUSECOOPERS' PROTESTS OF SOUTH CAROLINA TAX AUDITS AND RECORD OF AUDITS (1.0); RESEARCH AND REVIEW CASES AND OTHER LAW RELIED UPON IN PROTESTS FOR PURPOSE OF DRAFTING OBJECTION TO SOUTH CAROLINA TAX CLAIM (3.4); DRAFT OBJECTION TO SOUTH CAROLINA TAX CLAIM (1.3).
SIDHU SS	02/18/10	6.10	RESEARCH AND REVIEW CASES AND OTHER LAW RELIED UPON IN PROTESTS FOR PURPOSE OF DRAFTING OBJECTION TO SOUTH CAROLINA TAX CLAIM (2.0); RESEARCH APPLICATION OF DUE PROCESS AND COMMERCE CLAUSE NEXUS REQUIREMENTS AND APPLICATION OF SOUTH CAROLINA TAX LAWS FOR PURPOSE OF DRAFTING OBJECTION TO SOUTH CAROLINA TAX CLAIM (2.1); DRAFT OBJECTION TO SOUTH CAROLINA TAX CLAIM (2.0).
SIDHU SS	02/19/10	3.00	DRAFT OBJECTION TO SOUTH CAROLINA TAX CLAIMS (2.6); SHEPARDIZE RELEVANT CASES REGARDING SAME AND REVIEW CITING CASES (.4).
SIDHU SS	02/21/10	4.80	RESEARCH LAW REGARDING NEXUS REQUIREMENTS FOR TAXATION AND TAX SITUS OF INTANGIBLES FOR PURPOSES OF SOUTH CAROLINA TAX OBJECTION (2.6); RESEARCH LAW REGARDING APPORTIONMENT AND ALLOCATION OF TAXES FOR PURPOSES OF SAME (.4); DRAFT OBJECTION TO SOUTH CAROLINA TAX CLAIMS (1.8).
SIDHU SS	02/22/10	4.70	DRAFT AND REVISE OBJECTION TO SOUTH CAROLINA TAX CLAIMS (3.1); RESEARCH LAW REGARDING APPLICATION OF TAX NEXUS REQUIREMENT TO RECEIVABLES, LOANS, AND INTANGIBLES FOR PURPOSES OF SAME (1.2); RESEARCH SOUTH CAROLINA TAX LAW REGARDING PENALTIES AND APPORTIONMENT FOR PURPOSES OF SAME (.4).
SIDHU SS	02/23/10	0.30	REVISE SOUTH CAROLINA TAX OBJECTION (.3).
		24.60	
VINE J	02/03/10	3.30	RESEARCH TAX OBLIGATIONS ON INCOME & GROSS RECEIPTS UNDER 507(A)(8)(A) (3.3).
VINE J	02/04/10	3.90	RESEARCH & DRAFT TAX RIDER FOR STATE TAX CLAIMS ISSUES (3.9).

VINE J	02/05/10	9.10	CONTINUE RESEARCH TAX ISSUES UNDER 507(A) (8) AND DRAFT RIDER (3.5); REVIEW DRAFT OBJECTION (.7); PHONE CALL WITH PWC AND I. FREDERICKS ON TAX OBJECTIONS (.8); RESEARCH AND DRAFT TAX OBJECTION FOR NEW YORK BASED ON PWC PROVIDED TAX INFORMATION (3.7); REVIEW PREFERENCE COMPLAINT (.4).
VINE J	02/08/10	8.00	RESEARCH TAX INTEREST RATE AND PENALTIES FOR OBJECTIONS (5.1); CONTINUE DRAFTING NY TAX OBJECTION (2.9).
VINE J	02/09/10	2.30	FINALIZE DRAFT OF NY TAX OBJECTION AND EMAIL TO I. FREDERICKS (2.3).
VINE J	02/10/10	2.70	UPDATE NY TAX OBJECTION WITH ADDITIONAL ACCOUNTING INFORMATION FROM PWC (2.7).
VINE J	02/11/10	1.00	REVIEW PWC EMAILS AND ATTACHMENTS FOR NEW OBJECTION INFORMATION AND INCORPORATE INTO NY OBJECTION (1).
VINE J	02/12/10	4.00	MEETING WITH I. FREDERICKS ON NY TAX OBJ. (.3); REVISE NY TAX OBJ. (3.7).
VINE J	02/15/10	0.90	REVIEW PWC AUTHORITY AND REVISE NY TAX OBJ. AND TO FIX PWC DRAFT (.9).
VINE J	02/16/10	6.30	RESEARCH AND DRAFT MASS. TAX CLAIM OBJECTION (6.3).
VINE J	02/17/10	5.50	REVISE MASS. TAX OBJ. AND RESEARCH 507(A) (8) TAX PRIORITY FOR MASS. CORPORATE EXCISE TAX AND MASS. SALES TAX AND DISCUSS OBJECTION WITH J. LIBERI (5.5).
VINE J	02/18/10	6.60	MEET WITH J. LIBERI AND REVISE NY TAX OBJ BUTTRESS CITATIONS AND CASELAW (3.1); RESEARCH, REVISE AND EDIT MASS. TAX OBJ., SPECIFICALLY TOWARDS SALES TAXES (3.5).
VINE J	02/19/10	2.40	REVISE MASS. TAX OBJ. AND SENT TO J. LIBERI (1.1); RESEARCH AND REVISE NY TAX OBJ. WITH PWC'S AMENDED MEMO ADDING ANOTHER BASIS FOR OBJECTION (1.3).
VINE J	02/22/10	0.40	REVIEW FINAL CHANGES TO NY TAX OBJ. BEFORE SENDING TO GREGG (.4).
VINE J	02/24/10	0.50	REVISE MASS. PROOF OF CLAIM OBJECTION (.5).
		56.90	
Total Associate		184.40	
TOTAL TIME		<u>220.90</u>	

Circuit City Stores, Inc. (DIP)
Utilities

Bill Date: 03/08/10
Bill Number: 1305460

NAME	DATE	HOURS	DESCRIPTION
BAKER SK	02/01/10	1.30	REVIEW CORRESPONDENCE FROM M. RAND REGARDING PUERTO RICO ELECTRIC POWER AUTHORITY UTILITY BLOCKED ACCOUNT REQUEST (.1); TELEPHONE CALL WITH M. RAND REGARDING PUERTO RICO ELECTRIC POWER AUTHORITY UTILITY BLOCKED ACCOUNT REQUEST (.2); REVIEW CORRESPONDENCE FROM CITY OF O'FALLON REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE FROM CITY OF WINSTON, SALEM REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE FROM HAMPTON ROADS UTILITY BILLING REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING CENTRAL ARKANSAS WATER ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING FAIRFAX WATER ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING NICOR GAS ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING SARASOTA COUNTY ENVIRONMENTAL PROTECTION (.1); TELEPHONE CALL WITH K. MUELLER REGARDING DOMINION VIRGINIA POWER (.2); DRAFT CORRESPONDENCE TO M. RAND REGARDING PUERTO RICO ELECTRIC POWER AUTHORITY (.1).
BAKER SK	02/02/10	4.00	REVIEW ADDITIONAL DOCUMENTS PRODUCED IN SUPPORT OF DOMINION BOND CLAIM (2.6); DRAFT SUPPLEMENTAL RESPONSE TO DOMINION BOND CLAIM (1.4).
BAKER SK	02/03/10	4.10	REVIEW BOND CLAIM OF TECO TAMPA ELECTRIC COMPANY (1.3); DRAFT CORRESPONDENCE TO K. MUELLER REGARDING TECO BOND CLAIM AND BILLING HISTORY (.2); REVIEW BOND CLAIM OF NEVADA DEPARTMENT OF TAXATION (.3); RESEARCH REGARDING BOND CLAIM OF NEVADA DEPARTMENT OF TAXATION (.8); DRAFT RESPONSE TO BOND CLAIM OF NEVADA DEPARTMENT OF TAXATION 9.4); TELEPHONE CALL WITH M. RAYNA REGARDING TEXAS WORKFORCE COMMISSION (.2); DRAFT SUPPLEMENTAL RESPONSE TO TECO BOND CLAIM (.6); TELEPHONE CALL WITH J. RUSSELL REGARDING CUSTOMER RECEIPTS (.1); TELEPHONE CALL REGARDING NYSEG BOND CLAIM (.2).
BAKER SK	02/08/10	0.40	REVIEW CORRESPONDENCE REGARDING ROCKY MOUNTAIN POWER ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING INDIANA AMERICAN WATER ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING COLUMBIA PUBLIC UTILITIES ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING MIAMI-DADE WATER AND SEWER ACCOUNTS (.1).

BAKER SK	02/09/10	0.50	REVIEW CORRESPONDENCE AND SURETY BONDS FORWARDED FROM M. STOVER (.4); DRAFT CORRESPONDENCE TO K. BRADSHAW REGARDING SURETY BOND CLAIMS (.1).
BAKER SK	02/10/10	0.60	REVIEW CORRESPONDENCE FROM LONG ISLAND AMERICAN WATER REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING CITY OF CHICAGO UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING LOUISVILLE WATER COMPANY UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING CITY OF HAYWARD UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING NATIONAL GRID UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING PUGET SOUND ENERGY ACCOUNTS (.1).
BAKER SK	02/11/10	0.40	REVIEW FROM SAFECO REGARDING DOMINION VIRGINIA POWER BOND CLAIM (.2); REVIEW CORRESPONDENCE FROM SAFECO REGARDING TECO TAMPA ELECTRIC BOND CLAIM (.2).
BAKER SK	02/12/10	0.20	REVIEW CORRESPONDENCE FROM M. STOVER REGARDING NYSEG BOND CLAIM (.2).
BAKER SK	02/15/10	0.60	REVIEW CORRESPONDENCE TO VARIOUS UTILITY COMPANIES REGARDING FINAL ACCOUNT BILLINGS (.6).
BAKER SK	02/16/10	4.50	INVESTIGATE UTILITY ACCOUNT PAYMENT TO PREPA (.7); DRAFT CORRESPONDENCE TO M. RAND REGARDING UTILITY PAYMENT TO PREPA (.2); REVIEW CORRESPONDENCE FROM L. LANDRY REGARDING UTILITY BLOCKED ACCOUNT PAYMENTS (.1); REVIEW ADMINISTRATIVE CLAIMS REGARDING DETERMINE LEGAL BASIS FOR OBJECTION (3.5).
BAKER SK	02/17/10	0.20	TELEPHONE CALL REGARDING WASTE MANAGEMENT ACCOUNTS (.2).
BAKER SK	02/18/10	1.80	REVIEW UTILITY CLAIMS REGARDING NO LIABILITY (.7); TELEPHONE CALL WITH H. FERGUSON REGARDING UTILITY CLAIMS (.2); REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BALANCE (.6); TELEPHONE CALL WITH D. MILLER REGARDING NEW YORK GAMES OF CHANCE SURETY BONDS (.2); TELEPHONE CALL WITH M. WISE REGARDING SYLVANIA LIGHTING UNSECURED CLAIM (.1).

BAKER SK	02/23/10	1.30	REVIEW CORRESPONDENCE FROM K. BARKSDALE REGARDING OBJECTIONS TO UTILITY CLAIMS (.1); DRAFT CORRESPONDENCE TO K. MULLER REGARDING UTILITY CLAIMS (.1); CONFERENCE CALL REGARDING PROCEDURES FOR RECONCILING CLAIMS BY UTILITY COMPANIES (.2); REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BILLINGS (.7); TELEPHONE CALL WITH K. BARKSDALE REGARDING UTILITY CLAIMS (.2).
BAKER SK	02/26/10	0.40	REQUIRE CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BALANCES (.4).
		20.30	
Total Associate		20.30	
TOTAL TIME		<u>20.30</u>	
CLIENT TOTAL		<u>1,461.90</u>	